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Patent and Trademark Office: U.S. DEPARTMENT OF COMMERCE

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Substitute for form 1449A/PTO  <b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b>  <i>(use as many sheets as necessary)</i>				<b>Complete If Known</b>	
				<b>Application Number</b>	10/717,294
				<b>Filing Date</b>	11/19/2003
				<b>First Named Inventor</b>	Kenneth B. Tingey
				<b>Group Art Unit</b>	2164
				<b>Examiner Name</b>	Phuong-Thao Cao
<b>Sheet</b>	1	<b>of</b>	11	<b>Attorney Docket Number</b>	12710.0024

U.S. PATENT DOCUMENTS						
Examiner Initials*	Cite No. <sup>1</sup>	U.S. Patent Document		Name of Patentee or Applicant of Cited Document	Date of Publication of Cited Document MM-DD-YYYY	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number	Kind Code <sup>2</sup> (if known)			
PTC		4,276,597		Dissly, et al.	06/30/1981	707/1
PTC		4,631,664		Bachman	12/23/1986	707/100
PTC		4,648,036		Gallant	03/03/1987	707/203
PTC		4,686,620		Ng	08/11/1987	707/10
PTC		4,744,028		Karmarkar	05/10/1988	705/8
PTC		4,766,539		Fox	08/23/1988	705/4
PTC		4,807,108		Ben-Arieh, et al.	02/21/1989	700/28
PTC		4,831,526		Luchs, et al.	05/16/1989	705/4
PTC		4,837,693		Schotz	06/06/1989	705/4
PTC		4,853,843		Ecklund	08/01/1989	707/203
PTC		4,866,628		Natarajan	09/12/1989	700/102
PTC		4,930,071		Tou, et al.	05/29/1990	707/4
PTC		5,119,318		Paradies, et al.	06/02/1992	706/52
PTC		5,191,522		Bosco, et al.	03/02/1993	705/4
PTC		5,260,868		Gupta, et al.	11/09/1993	700/100
PTC		5,263,129		Ikegaya, et al.	11/16/1993	345/418
PTC		5,273,434		Peck	12/28/1993	434/224
PTC		5,311,424		Mukherjee, et al.	05/10/1994	705/29
PTC		5,369,570		Parad	11/29/1994	705/8
PTC		5,724,576		Letourneau	03/03/1998	707/100

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PTC		6,003,024		Bair, et al.	12/14/1999	707/3
PTC		6,023,578		Birsan, et al.	02/08/2000	717/105
PTC		6,041,303		Mathews	03/21/2000	705/1
PTC		6,047,046		Smets, et al.	04/04/2000	379/88.25
PTC		6,067,559		Allard, et al.	05/23/2000	709/202
PTC		6,078,924		Ainsbury, et al.	06/20/2000	707/101
PTC		6,085,220		Courts, et al.	07/04/2000	709/201
PTC		6,119,229		Martinez, et al.	09/12/2000	726/28
PTC		6,151,601		Papiernaik, et al.	11/21/2000	707/10
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PTC		6,167,406		Hoskins, et al.	12/26/2000	707/102
PTC		6,182,091		Pitkow, et al.	01/30/2001	715/501.1
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PTC		6,317,749		Ghatate	11/13/2001	707/103
PTC		US 2002/0026434		Krebs, et al.	02/28/2002	707/1
PTC		6,389,540		Scheifler, et al.	05/14/2002	726/21
PTC		6,393,432		Flansburg, et al.	05/21/2002	707/104.1
PTC		6,393,497		Arnold, et al.	05/21/2002	719/330
PTC		6,397,225		Brown, et al.	05/28/2002	707/104.1
PTC		6,421,704		Waldo, et al.	07/16/2002	709/104

FOREIGN PATENT DOCUMENTS								
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<b>Attorney Docket Number</b>	12710.0024				
<b>Sheet</b>	5	of	11		

OTHER PRIOR ART – NON PATENT LITERATURE DOCUMENTS			
Examiner Initials <sup>1</sup>	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
		VATTER, W. J. 1947. The fund theory of accounting and its implications for financial reports. Chicago: University of Chicago Press.	
		Mattessich, R. 1964. Accounting and analytic methods. Homewood, IL: Richard D. Irwin, Inc.	
		Ijiri, Y. 1965. Management goals and accounting for control. Chicago: Rand McNally & Company.	
		Ijiri, Y. 1967. The foundations of accounting measurement. Houston, TX: Scholars Book Co.	
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		Raphael, D. 1968. SHR. Semantic information retrieval. In M. Minsky (1968), Semantic information processing. Cambridge, MA: The MIT Press.	
PTC		Sorter, G. H. 1969. An 'events' approach to basic accounting theory. The Accounting Review, January, 1969, 12-19.	
PTC		Codd, E. F. 1970. A relational model of data for large shared data banks. Communications of the ACM 13(6), 377-387.	
PTC		Colantoni, C. S., Manes, R. P., & Whinston, A. 1970. A unified approach to the theory of accounting and information systems. The Accounting Review 46(1), 90-102.	
PTC		Johnson, O. 1970. Toward an "events" theory of accounting. The Accounting Review, October 1970, 641-653.	
		Vatter, 1971. Accounting measurements for financial reports. Homewood, IL: Richard D. Irwin.	

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Examiner Name	Phuong-Thao Cao			
Attorney Docket Number	12710.0024			
Sheet	6	of	11	

OTHER PRIOR ART – NON PATENT LITERATURE DOCUMENTS			
Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
		<del>Int. 1975. Theory of accounting measurement. Sarasota, FL. American Accounting Association.</del>	
PTC		Lieberman, A. Z., & Whinston, A. B. 1975. A structuring of an events-accounting information system. The Accounting Review, 50(2), 246-249.	
		<del>Astrahan, M. M., Dagen, M. W., Chamberlin, D. D., Edwards, K. P., Gray, J. N., Griffiths, P. P., King, W. P., Lorie, R. A., McJones, J. W., Mohi, J. W., Putzolo, G. R., Traiger, I. L., Wade, D. W., &amp; Watson, V. 1976. System R: Relational approach to database management. ACM Transactions on Database Systems, 1(2), 97-137.</del>	
PTC		Chen, P. P. S. 1976. The entity-relationship model: Toward a unified view of data. ACM Transactions on Database Systems, 1(1), 9-36.	
PTC		Haseman, W. D., & Whinston, A. B. 1976. Design of a multidimensional accounting system. The Accounting Review 51(1), 65-79.	
		<del>Chamberlin, D. D. 1977. Relational data base management systems. Computing Surveys, 8(1), 43-66.</del>	
PTC		Everest, G. C., & Weber, R. 1977. A relational approach to accounting models. The Accounting Review, April, 1977, 340-59.	
PTC		Smith, J. M. & Smith, D. C. P. 1977. Database abstractions: Aggregation and generalization. ACM Transactions on Database Systems, 2(2), 105-133.	
		<del>Taylor, R. W., &amp; Frank, R. L. 1977. CODASYL data base management systems. Computing Surveys, 8(1), 67-103.</del>	
		<del>McCarthy, W. E. 1978. A relational model for events based accounting systems. (Doctoral dissertation, Michigan State University, 1978).</del>	
PTC		Benbasat, I., & Dexter, A. S. 1979. Value and events approaches to accounting: An experimental evaluation. The Accounting Review 57(3), 735-749.	

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PTC		McCarthy, W. E. 1979. An entity-relationship view of accounting models. The Accounting Review 57(3), 667-686.	
PTC		McCarthy, W.E.. 1982. The REA accounting model: A generalized framework for accounting systems in a shared data environment. The Accounting Review, (57)3, 554-578.	
		<del>Deming, W. E. 1982/1986. Out of the crisis. Cambridge, MA: Massachusetts Institute of Technology Center for Advanced Engineering Study.</del>	
PTC		Amer, T., Bailey, A. D. Jr., & De, P. 1987. A review of the computer information systems research related to accounting and auditing. Journal of Information Systems, 1(2), 3-28.	
PTC		McCarthy, W. E. 1987a. On the future of knowledge-based accounting systems. In M. Vassarhelyi (Ed.), Artificial Intelligence in Accounting and Auditing: The Use of Expert Systems. New York: Marcus Wiener Publishing. Available: <a href="http://gsma62.rutgers.edu/raw/publisher/appl11.htm">http://gsma62.rutgers.edu/raw/publisher/appl11.htm</a> .	
PTC		McCarthy, W. E. 1987b. Accounting information systems: Research directions and perspective. Journal of Information Systems, 2(1), 29-32.	
PTC		Weber, R. 1987. Toward a theory of artifacts: A paradigmatic base for information science research. Journal of Information Systems, Spring 1987.	
PTC		Armitage, H. M., & McCarthy, W. E. (1987). Decision support using entity-relationship modeling. Journal of Accounting and EDP, Fall 1987, 12-17.	
PTC		Cushing, B. E. 1989. On the feasibility and the consequences of a database approach to corporate financial reporting. Journal of Information Systems, Spring 1989, 29-52.	
		<del>Dennis, E. L., &amp; Vassarhelyi, R. 1990. Book review: Artificial intelligence in accounting &amp; auditing by M. A. Vassarhelyi. Issues in Accounting Education 5(2), 352-353.</del>	
		<del>Sorier, G. H., Ingberman, M. J., &amp; Maximon, H. M. 1990. Financial accounting: An events and cash flow approach. New York: McGraw-Hill, Inc.</del>	

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		Womack, J. P., Jones, D. T., & Roos, D. 1990. The machine that changed the world. The story of lean production. New York: HarperPerennial.	
		Scherkenbach, W. W. 1991. Deming's road to continual improvement. Knoxville, TN: SPC Press, Inc.	
		Goodhue, D. L., Kirsch, L. J., Quillard, J. A., Wybo, M. D. 1992. Strategic data planning: Lessons from the field. MIS Quarterly, 16(1), 11-46.	
PTC		Seddon, P. B. 1992. Formula accounting. Accounting and Business Research, 22(Spring), 161-171.	
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		Matteasiah. 1996. Critique of accounting. Westport, CT: Quorum Books.	
		Tingey, K. B. 1995, April 14. Memorandum to Steve Thomas: Accounting entries, period management, postings for Christopher Enterprises and Empower Net, budgeting, and cost and income classification definitions. Logan, UT: OpenNet Corporation.	
		Gastello, M. 1996. The rise of the network society. Malden, MA: Blackwell Publishers, Inc.	
PTC		Denna, E. L., & Perry, L. T. 1996. Integrative business solutions. Available: <a href="http://marriottschool.byu.edu/emp/eld/wip/solution/solution.htm">http://marriottschool.byu.edu/emp/eld/wip/solution/solution.htm</a> .	

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PTC		McCarthy, W. E., David, J. S., & Sommer, B. S. 1996. The evolution of enterprise information systems: From sticks and jars past journals and ledgers toward interorganizational webs of business objects and beyond. Michigan State University, September 27. Presented at OOPSLA '96 Workshop on Business Object Design and Implementation. Available: <a href="http://jeffsutherland.org/oopsla96/mccarthy.html">http://jeffsutherland.org/oopsla96/mccarthy.html</a> .	
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		<del>Mages, R. F. 1997. Making instruction work: A step by step guide to designing and developing instruction that works. Atlanta, GA: The Center for Effective Performance, Inc.</del>	
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		<del>Johnson, H., Brown, L., Hinner, F. G., Reis, W., &amp; Westman, J. 1998. Understanding LDAP. Austin TX: IBM International Technical Support Organization. Available: <a href="http://www.redbooks.ibm.com/pubs/pdfs/redbooks/sg244986.pdf">http://www.redbooks.ibm.com/pubs/pdfs/redbooks/sg244986.pdf</a>.</del>	
PTC		David, J. S., Dunn, C. L., & McCarthy, W. E. 1999, November. Enterprise resource planning systems research: The necessity of explicating and examining patterns in symbolic form. Proceedings of the First Annual Workshop on enterprise Management and Resource Planning Systems: Methods, Tools, and Architecture. Venice, Italy. Link: <a href="http://lels.jasi.cmc.it/cmms99/papers/Dunn.pdf">http://lels.jasi.cmc.it/cmms99/papers/Dunn.pdf</a> .	
		<del>Straussner, J. 1999. Directory-enabled networks. Indianapolis, IN: Macmillan Technical Publishing.</del>	
		<del>Tingey, K. B. 1999. Dual control: Harnessing technology for breakthrough performance. North Logan, UT: OpenNet Corporation.</del>	

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<b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b>  (use as many sheets as necessary)			Application Number	10/717,294	
			Filing Date	11/19/2003	
			First Named Inventor	Kenneth B. Tingey	
			Group Art Unit	2164	
			Examiner Name	Phuong-Thao Cao	
Sheet	10	of	11	Attorney Docket Number	12710.0024

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		Dick, K. 2000. XML: A manager's guide. Boston: Addison-Wesley.	
		Hollander, A. S., Donna, E. L., & Cherrington, J. O. 2000. Accounting information technology, and business solutions (2nd Ed.). New York: McGraw-Hill Higher Education.	
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PTC		Waldrop, M. M. 2002, May. Grid computing. Technology Review, 105(4), 30-37.	
		<del>Hamilton, J. 2002. SEC corporate disclosure reforms. CEO/CFO certification. Chicago. ECH Incorporated.</del>	
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